Fiscal Studies , volume 14 (1993)

INDEX OF ARTICLES

(in order of appearance)

February, Number 1

Structural deregulation and market entry: the case of financial services
Hilary Ingham and Steve Thompson 1
Optimal taxation as a guide to tax policy: a survey *Christopher Head* 15
Tax expenditures: the case of occupational pensions
Andrew Dilnot and Paul Johnson 42
Welfare benefits in kind and income distribution
Maria Evandrou, Jane Falkingham, John Hills and Julian Le Grand 57

SYMPOSIUM ON BUDGETARY REFORM 77
The UK moves from March to December Budgets
Andrew Dilnot and Mark Robson 78
Budgetary reform *Stephen Dorrell* 89
Budgetary reform: the impact of a December Budget on the Finance Bill and the development of tax legislation
Malcolm Gammie 95
Changing tax for the self-employed
Graeme Macdonald and Edward Whitehouse 107

May, Number 2

Capital allowances and the impact of corporation tax on investment in the UK *Stephen Bond, Kevin Denny and Michael Devereux* 1
The welfare economics of tax co-ordination in the European Community: a survey *Michael Keen* 15
The regulation of the gas industry: lessons from electricity
Richard Green and David Newbery 37
Train service co-ordination in a competitive market *David Starkie* 53
Allocative efficiency and the proposed restructuring of British Rail
Peter Else 65
A guide to poverty statistics *Christopher Giles and Steven Webb* 74
Privatisation, joint production and the comparative efficiencies of private and public ownership: the UK water industry case *E.L. Lynk* 98
Value added tax and holding companies: a major change of policy or a small problem of translation *Christopher Bates* 117

August 1993

The impact on households of the 1993 Budget and the Council Tax
Christopher Giles and Michael Ridge 1
Globalisation: the implications for tax policies *Jeffrey Owens* 21
Radical tax reform in New Zealand *Robert Stephens* 45
Reshaping social policy in New Zealand *Jonathan Boston* 64
Distributional aspects of household water charges
Najma Rajah and Stephen Smith 86
Cheap rubbish? Competitive tendering and contracting out in refuse collection, 1981–88 *Stefan Szymanski and Sean Wilkins* 109
Assessing the impact of tax changes *Paul Johnson and Graham Stark* 131

November 1993

The water industry in Scotland – is franchising viable?
Robert McMaster and John W. Sawkins 1
Women's incomes: past, present and prospects *Steven Webb* 14
The economics of airport slots
Ian Jones, Ivan Viehoff and Phillipa Marks 37
Surplus ACT – a solution in sight?
Harold Freeman and Rachel Griffith 58
Surplus ACT *Peter Lewis* 74
Surplus ACT – a practitioner's comment on the consultative document
Edward Troup 82
Increasing length and complexity of tax legislation – avoidable or inevitable? *Jill C. Pagan* 90

INDEX OF AUTHORS

(in alphabetical order)

(first – italic – numeral is issue number, second is page number)

Bates, Christopher	*2*, 117	Lewis, Peter	*4*, 74
Bond Stephen	*2*, 1	Lynk, E.L.	*2*, 98
Boston, Jonathan	*3*, 64	Macdonald, Graeme	*1*, 107
Denny, Kevin	*2*, 1	McMaster, Robert	*4*, 1
Devereux, Michael	*2*, 1	Marks, Phillipa	*4*, 37
Dilnot, Andrew	*1*, 42	Newbery, David	*2*, 37
Dilnot, Andrew	*1*, 78	Owens, Jeffrey	*3*, 21
Dorrell, Stephen	*1*, 89	Pagan, Jill	*4*, 90
Else, Peter	*2*, 65	Rajah, Najma	*3*, 86
Evandrou, Maria	*1*, 57	Ridge, Michael	*3*, 1
Falkingham, Jane	*1*, 57	Robson, Mark	*1*, 78
Freeman, Harold	*4*, 58	Sawkins, John	*4*, 1
Gammie, Malcolm	*1*, 95	Smith, Stephen	*3*, 86
Giles, Christopher	*2*, 74	Stark, Graham	*3*, 131
Giles, Christopher	*3*, 1	Starkie, David	*2*, 53
Green, Richard	*2*, 37	Stephens, Robert	*3*, 45
Griffith, Rachel	*4*, 58	Szymanski, Stefan	*3*, 109
Heady, Christopher	*1*, 15	Thompson, Steve	*1*, 1
Hills, John	*1*, 57	Troup, Edward	*4*, 82
Ingham, Hilary	*1*, 1	Viehoff, Ivan	*4*, 37
Johnson, Paul	*1*, 42	Webb, Steven	*2*, 74
Johnson, Paul	*3*, 131	Webb, Steven	*4*, 14
Jones, Ian,	*4*, 37	Wilkins, Sean	*3*, 109
Keen, Michael	*2*, 15	Whitehouse, Edward	*1*, 107
Le Grand, Julian	*1*, 57		